IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 11TH DECEMBER 2007 / 20TH AGRAHAYANA 1929

WP(C).No. 36620 of 2007(H)

PETITIONER:

CHERIAN C.KOTTAPURAM,
KOTTAPURATH AGENCIES, CHENNITHALA SOUTH P.O.,
MAVELIKKARA.

BY ADV. SRI.PHILIP T.VARGHESE

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER, MAVELIKKARA.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
MAVELIKKARA.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 36620 OF 2007 H
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Dated this the 11th day of December, 2007

J U D G M E N T

Aggrieved by Exts. P1 and P1(a) assessment orders, petitioner filed appeals, which are Exts.P2 and P2(a) before the 2nd respondent. It is evident from Ext.P3 that the appeals were posted for hearing to 24/09/2007 and it is the specific contention of the counsel for the petitioner that the appeals were heard on 24/9/07 and orders are reserved. In the meanwhile, revenue recovery proceedings have been initiated and the notices issued under the Revenue Recovery Act are Exts. P5, P5(a) and P6. It is in these circumstances, this writ petition has been filed.

2. As stated by the counsel for the writ petitioner, appeals have been heard as early as on 24/9/07 and if that be so, 2nd respondent ought to have rendered its order soon thereafter. This has not been done and on the other hand, coercive action is being initiated and that does not appear to be proper.

3. Therefore, I direct that the 2nd respondent shall pass final orders in Exts. P2 and P2(a) appeals, which were already

heard on 24/9/07. This the 2nd respondent shall do within four weeks from the date of production of a copy of this judgment.

4. In the meantime, further proceedings pursuant to Exts. P5, P5(a) and P6 shall be deferred for six weeks.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE.

Rp